

Brookfield Infrastructure Corporation – U.S. Tax Characterization of the 2025 Distributions to Class A Shareholders

Brookfield Infrastructure Corporation (NYSE: BIPC; TSX: BIPC) – The table below summarizes Brookfield Infrastructure Corporation’s U.S. federal income tax characterization of its 2025 distributions of \$1.72 per Class A share (CUSIP No. 11276H106). Shareholders should consult their personal tax advisors as to their specific tax treatment of Brookfield Infrastructure Corporation distributions.

Class A Distributions (\$USD):

| Form 1099-DIV | | | Box 1a | Box 1b | Box 3 |
|---------------|--------------|-----------------------------|--------------------|------------------------------------|---------------------------|
| Record Date | Payable Date | Cash Distribution per Share | Ordinary Dividends | Qualified Dividends ⁽¹⁾ | Nondividend Distributions |
| 02/28/2025 | 03/31/2025 | \$0.430000 | \$0.430000 | \$0.430000 | \$0.000000 |
| 05/30/2025 | 06/30/2025 | \$0.430000 | \$0.430000 | \$0.430000 | \$0.000000 |
| 08/29/2025 | 09/29/2025 | \$0.430000 | \$0.430000 | \$0.430000 | \$0.000000 |
| 11/28/2025 | 12/31/2025 | \$0.430000 | \$0.430000 | \$0.430000 | \$0.000000 |

- (1) Whether dividends paid by Brookfield Infrastructure Corporation will be “qualified dividends” to any shareholder will depend on that shareholder’s specific circumstances, including the shareholder’s holding period for the Brookfield Infrastructure Corporation shares on which such dividends are received.